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amd  
D1  
and, having applied thereon in the following order:

an underlayer which comprises a first underlayer containing chromium as a principal component thereof, a second sputtered underlayer consisting of nickel and phosphorus and a third underlayer containing chromium as a principal component thereof which are formed in the described order,

said second underlayer has a thickness of not less than 5nm, contains P in the concentration of 15 to 33 atom % in the NiP layer and has a textured structure having a surface roughness  $Ra_2$  in a radial direction of less than 2 nm formed by mechanical treatment, wherein

said third underlayer has a thickness of not more than 60 nm and has a widened lattice spacing approaching the lattice spacing of a magnetic recording layer formed thereon, and

a magnetic recording layer which has a circumferential direction of easy magnetization and contains cobalt as a principal component thereof, and also contains chromium in an amount of at least 14 at % and platinum in an amount of at least 4 at % in combination with tantalum or tantalum and niobium.

#### REMARKS

The specification and claims have been amended to overcome the outstanding objections. Withdrawal is respectfully requested.

Claims 1, 2, 5-8 and 12 stand rejected under §103 on the basis of Tani et al.,